17 NCAC 07B .3301 EXEMPT PROSTHETIC DEVICES

(a) Exemption. G.S. 105-164.13(12) exempts from sales and use tax prosthetic devices as defined in G.S. 105-164.3(30b). The exemption includes orthodontic materials that are purchased by an orthodontist for assembly into an appliance to be worn by a patient. Prosthetic devices are exempt regardless of whether they are sold on prescription.

(b) Specific Items. -- The Sales and Use Tax Technical Bulletins contain a list of exempt prosthetic devices and a list of orthodontic materials that are considered to be exempt prosthetic devices when they are purchased by an orthodontist for assembly into an appliance. An item that is not included in these lists may also be exempt.

History Note: Authority G.S. 105-164.13; 105-262; Eff. February 1, 1976; Amended Eff. October 1, 2009; April 1, 1999; August 1, 1998; October 1, 1993; October 1, 1991; July 1, 1989; February 1, 1986.